

# Exhibit 86

## Message

**From:** Richard Markowitz [Rmarkowitz@argremgt.com]  
**Sent:** 3/13/2012 5:32:25 PM  
**To:** Ben-Jacob, Michael [/O=KAYESCHOLER/OU=EXCHANGE ADMINISTRATIVE GROUP (FYDIBOHF23SPDLT)/CN=RECIPIENTS/CN=Ben\_m]  
**Subject:** FW: Belgian equities - Domestic exemption for non-resident non-profits - Certificate

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----- Forwarded Message

**From:** Robert Neyt <[robert.neyt@freshfields.com](mailto:robert.neyt@freshfields.com)>  
**Date:** Mon, 12 Mar 2012 17:07:19 +0100  
**To:** <[Rmarkowitz@argremgt.com](mailto:Rmarkowitz@argremgt.com)>, <[JHVM@Argremgt.com](mailto:JHVM@Argremgt.com)>, <[alarosa@argremgt.com](mailto:alarosa@argremgt.com)>, <[mstein@argremgt.com](mailto:mstein@argremgt.com)>, <[jlhote@argremgt.com](mailto:jlhote@argremgt.com)>, Robert Klugman <[rklugman@storcapital.com](mailto:rklugman@storcapital.com)>  
**Cc:** Jonathan Sander <[JSander@duetgroup.net](mailto:JSander@duetgroup.net)>, Aneil Anand <[aanand@duetgroup.net](mailto:aanand@duetgroup.net)>  
**Subject:** Belgian equities - Domestic exemption for non-resident non-profits - Certificate

Dear Sirs,

Further to our call earlier today please find below the wording of a certificate with respect to the Belgian domestic withholding tax exemption as discussed.

I'm happy to discuss, should you have any further questions or comments.

Kind regards,

Robert Neyt  
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## BELGIAN DIVIDEND WITHHOLDING TAX EXEMPTION

### CERTIFICATE

***Application of article 106, §2 of the Royal Decree executing the Belgian Income Tax Code 1992 (RDITC)***

Drafted in accordance with article 117, §2 of the RDITC concerning the dividends attributed or payable by:

[Dividend paying company], a [ legal form], incorporated under the laws of the Kingdom of Belgium , with its registered office at [address], registered with the register of legal entities under number [number]

to

[Shareholder], a [legal form], incorporated under the laws of [resident state], with its registered office at [address], registered with the [registry] under the number [number].

[Shareholder] hereby certifies as beneficiary of the dividend that it is:

- a) the owner or usufruct holder of the shares on which the dividends are paid;
- b) a non-resident who is not conducting a business or lucrative activities and which is, in its country of residence, exempt from income tax; and
- c) not under a contractual obligation to pay over the dividend to an ultimate beneficiary, unless such ultimate beneficiary is a non-resident under article 106, §2 RDITC, an investment fund under article 106, §3 RDITC or a parent company under article 106, §5 or §6 RDITC.

[Place]

[Date]

[Signature]

[Capacity]

(152352:0005)

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----- End of Forwarded Message